

## ★ CHAPTER 33 ★

ACCOUNTABLE OFFICIALS AND CERTIFYING OFFICERS3301 PURPOSE AND INTRODUCTION

330101. Purpose. Prior to a 1996 legislative change (Public Law 104-106, section 913), the Department did not have certifying officers, and only disbursing officers were pecuniarily liable for fiscal irregularities, including erroneous payments. That legislation requires certifying officers within the Department. Sound financial management and internal control practices dictate that such certifying officers be independent and organizationally separate from disbursing officers, whenever practicable. This chapter addresses: (1) responsibilities of accountable officials, certifying officers and disbursing officers, (2) minimum qualifications for certifying officers, (3) pecuniary liability of accountable officials, certifying officers and disbursing officers, (4) the selection and appointment process for certifying officers, (5) certification of vouchers for payment, and (6) pre- and post-payment random review. A glossary of terms is at section 3310.

330102. Introduction. The centralization of disbursing processes and the increased use of automated systems, coupled with the volume and complexity of business processes, reduces the ability of the Department's officials to exercise direct personal control over all aspects of each business transaction. Accordingly, it is extremely difficult for any single Departmental official to personally ensure the accuracy, propriety and legality of every payment. Consequently, the certifying and disbursing officer must depend on other personnel involved in the payment authorization process to provide accurate and timely data and quality service. (For example, a certifying officer for payroll must depend on information provided by the personnel office.) To ensure that a payment is correct, personnel who provide information to certifying officers must provide accurate information.

3302 POLICY

The law (31 U.S.C., section 3325) requires certifying officers within the Department. These officers are pecuniarily liable for erroneous payments (see paragraph 330303). Further, it is the policy of the Department of Defense that other officials involved in authorizing a payment are accountable, and that these accountable officials, as well as certifying and disbursing officers, shall be pecuniarily liable for erroneous payments resulting from the negligent performance of their duties.

3303 RESPONSIBILITIES

330301. General Responsibilities of Accountable Officials. All accountable officials are responsible for:

A. Ensuring that a system of internal procedures and controls for the portion of the entitlement- and/or payment-related process under their cognizance is in place to minimize

opportunities for erroneous payments, and to ensure that all procedural safeguards effecting proposed payments are observed;

B. Complying with all applicable DoD regulations, policies and procedures, including local standard operating procedures;

C. Supporting their respective certifying officers with timely and accurate data, information, and/or service to ensure proper payments, i.e., payments that are supportable, legal, and computed correctly;

D. Requesting advice from a certifying officer concerning a doubtful matter within the accountable official's responsibilities upon which the certifying officer will rely in making certification of (i) an entitlement to payment, (ii) a document for payment or (iii) other information/data associated with a payment, and

E. Taking timely action in response to inquiries initiated by a review official with regard to possible or actual erroneous payments.

330302. Specific Responsibilities of Accountable Officials by Functional Area.  
(Note: This is not a complete list of all potential accountable officials.)

A. Purchase Card Program:

1. Agency program coordinators are responsible for the implementation and execution of the purchase card program in accordance with established Office of the Secretary of Defense and applicable DoD Component regulations, policies and procedures.

2. Cardholders are responsible for the timely and accurate update of the cardholder's automated system.

3. Resource Managers/Fund Holders. In addition to other responsibilities, resource managers/fund holders are responsible for the proper assignment of funding on an obligation document before the obligation is incurred, and for maintaining a system of positive funds control.

4. Automated Information System (AIS) Administrators. In addition to other responsibilities, AIS administrators are responsible for the operation and maintenance of automated system(s) used to support the entitlement, certifying and disbursing processes. Specifically, the AIS administrator's responsibility in this context is to ensure that these systems operate in accordance with prescribed functional requirements and to maintain the integrity of the data and prevent unauthorized access to the data.

**B. Temporary Duty Travel:**

1. Agency program coordinators are responsible for the implementation and execution of the travel card program in accordance with established official DoD regulations, policies and procedures.

2. Authorizing officials are responsible for authorizing travel orders and signing/approving travelers' claims.

3. Resource Managers/Fund Holders. In addition to other responsibilities, resource managers/fund holders are responsible for the proper assignment of funding on an obligation document before the obligation is incurred, and for maintaining a system of positive funds control.

4. Automated Information System (AIS) Administrators. In addition to other responsibilities, AIS administrators are responsible for the operation and maintenance of automated system(s) used to support the entitlement, certifying and disbursing processes. Specifically, the AIS administrator's responsibility in this context is to ensure that these systems operate in accordance with prescribed functional requirements and to maintain the integrity of the data and prevent unauthorized access to the data.

**C. Contract and Vendor Pay:**

1. Contracting officers are responsible for the timely and accurate update of prime contracting modifications that support payments, e.g., payee's name and address.

2. Administrative contracting officers are responsible for the timely and accurate update of contract modifications and other administration documents that support payments, e.g., unit price.

3. Receiving officials are responsible for the timely and accurate update of receipt data, e.g., quantity and receipt date.

4. Resource Managers/Fund Holders. In addition to other responsibilities, resource managers/fund holders are responsible for the proper assignment of funding on an obligation document before the obligation is incurred, and for maintaining a system of positive funds control.

5. Automated Information System (AIS) Administrators. In addition to other responsibilities, AIS administrators are responsible for the operation and maintenance of automated system(s) used to support the entitlement, certifying and disbursing processes. Specifically, the AIS administrator's responsibility in this context is to ensure that these systems operate in accordance with prescribed functional requirements and to maintain the integrity of the data and prevent unauthorized access to the data.

**D. Civilian Pay:**

1. Personnel officers are responsible for the accurate and timely update of personnel data supporting payment.

2. Employees' supervisors are responsible for the accuracy of employees' time and attendance records and supporting documentation, such as requests and approval of leave, overtime, and compensatory time.

3. Supervisors of time and attendance clerks are responsible for the accuracy of the time and attendance data input by clerks under their supervision.

4. Resource Managers/Fund Holders. In addition to other responsibilities, resource managers/fund holders are responsible for the proper assignment of funding on an obligation document before the obligation is incurred, and for maintaining a system of positive funds control.

5. Automated Information System (AIS) Administrators. In addition to other responsibilities, AIS administrators are responsible for the operation and maintenance of automated system(s) used to support the entitlement, certifying and disbursing processes. Specifically, the AIS administrator's responsibility in this context is to ensure that these systems operate in accordance with prescribed functional requirements and to maintain the integrity of the data and prevent unauthorized access to the data.

**E. Military Pay:**

1. Personnel officers are responsible for the accurate and timely input of personnel data supporting payment.

2. Military members' supervisors are responsible for accurate and timely input of data, such as leave slips.

3. Resource Managers/Fund Holders. In addition to other responsibilities, resource managers/fund holders are responsible for the proper assignment of funding on an obligation document before the obligation is incurred or promulgation of detailed field procedures, and for maintaining a system of positive funds control.

4. Automated Information System (AIS) Administrators. In addition to other responsibilities, AIS administrators are responsible for the operation and maintenance of automated system(s) used to support the entitlement, certifying and disbursing processes. Specifically, the AIS administrator's responsibility in this context is to ensure that these systems operate in accordance with prescribed functional requirements and to maintain the integrity of the data and prevent unauthorized access to the data.

F. Permanent Change of Station:

1. Personnel officers are responsible for the timely and accurate input of data supporting a payment.

2. Commanders/directors are responsible for ensuring that members performed in accordance with travel orders.

3. Resource Managers/Fund Holders. In addition to other responsibilities, resource managers/fund holders are responsible for the proper assignment of funding on an obligation document before the obligation is incurred, and for maintaining a system of positive funds control.

4. Automated Information System (AIS) Administrators. In addition to other responsibilities, AIS administrators are responsible for the operation and maintenance of automated system(s) used to support the entitlement, certifying and disbursing processes. Specifically, the AIS administrator's responsibility in this context is to ensure that these systems operate in accordance with prescribed functional requirements and to maintain the integrity of the data and prevent unauthorized access to the data.

330303. Certifying Officer. Certifying officers are responsible for:

A. Information stated in a voucher, supporting documents, and records;

B. Computation of a certified voucher under sections 3528 and 3325 of title 31, United States Code;

C. Legality of a proposed payment under the appropriation or fund involved;

D. Issuing advice to accountable officials;

E. Seeking advance decisions under 31 U.S.C., section 3529 from the DoD Office of Deputy General Counsel (Fiscal), or designee; and

F. Repaying a payment:

1. that is determined to be illegal, improper, or incorrect because of an inaccurate or misleading certificate;

2. that is determined to be prohibited by law; or

3. that does not represent a legal obligation under the appropriation or fund involved.

G. Designating accountable officials under paragraph 330505.

330304. Heads of the DoD Components. Heads of the DoD Components (or their designees) are responsible for the appointment of certifying officer(s) and review official(s) as required, for the oversight of certifying officers and review officials, and for carrying out the duties described in paragraph 330805. Heads of the DoD Components (or their designees) are not accountable officials by reason of the execution of these responsibilities.

330305. Disbursing Officer. Disbursing officers are responsible for:

A. Disbursing money only as provided by vouchers duly certified by authorized certifying officers.

B. Examining vouchers to determine if they are in the proper form, certified and approved by an authorized certifying officer, computed correctly on the facts certified, and except for the correctness of computations on a voucher are accountable for disbursing money only as provided by a certified voucher and performing the voucher examination.

C. Returning, to the certifying officer, any voucher that is not in the proper form, is incomplete, or is not properly certified.

330306. Supervisors. Supervisors of accountable officials and certifying officers are responsible for training, including initial training for new personnel and periodic refresher training for other personnel. Supervisors also are responsible for periodic review or inspection of the actions of all accountable officials and certifying officers under their supervisory control to ensure compliance with established regulations, policies and procedures, including local standard operating procedures.

3304 CERTIFYING OFFICER QUALIFICATIONS

To promote professionalism and strengthen internal controls, a certifying officer should be a supervisor and have the following minimum qualifications: (1) knowledge of the subject matter, (2) background or experience in the preparation of a voucher for payment, (3) knowledge of appropriations and other funds and accounting classifications, and (4) knowledge of payment process (e.g., availability of funds and location of designated paying and accounting offices).

3305 CERTIFYING OFFICER SELECTION AND APPOINTMENT AND ACCOUNTABLE OFFICIAL DESIGNATION

330501. DoD personnel eligible to be appointed to certify vouchers and forward to a disbursing office for payment include (but are not limited to): commanders, deputy commanders, resource managers/fund holders, travel authorizing officials, purchase card approving officials and other personnel in equivalent positions. For example, a traveler's supervisor could be a travel authorizing official and a certifying officer. The Heads of the DoD Components (or their designees) shall appoint certifying officers. For purposes of the purchase card program, the designated approving official shall be appointed as the certifying officer. A certifying officer shall

be appointed by the issuance of a letter of appointment and the completion of a DD Form 577, Signature Card. The appointment letter and DD Form 577 specifically shall identify the types of payments, such as vendor pay and civilian pay, to be certified.

330502. A disbursing officer is not eligible for appointment as a certifying officer and may not appoint a certifying officer. An individual under the direct supervision of a disbursing officer (e.g., deputy disbursing officer) may be appointed as a certifying officer only in special, limited situations as described in paragraph 330504.

330503. At installations or activities where a computation function is performed independently of the disbursing function, certifying officers may be appointed at the first line supervisory level or higher within the computation organization. These appointments may be accomplished either directly by the respective Head of the DoD Component or by delegation through command channels.

330504. Where computations for payment are performed under the direction of the disbursing officer during tactical operations (including afloat units, military training exercises, noncombatant evacuations, and contingency operations), certifying officers may be appointed from among personnel within the disbursing office. These appointments must be accomplished either by direct written notification from the respective Head of the DoD Component to the designated appointee, or by delegation through command channels excluding the disbursing officer.

330505. Accountable officials shall be designated by the certifying officer whose certifications are supported by the accountable official(s). An accountable official shall be notified by the issuance of a letter of designation which appraises the accountable official of his/her pecuniary liability for erroneous payments that result from the negligent performance of accountable official duties.

### 3306 CERTIFICATION

330601. By affixing a manual, electronic or digital signature to a voucher, a certifying officer states (certifies) to a disbursing officer that the items listed therein are correct and proper for payment from the appropriation(s) or other funds designated thereon or on supporting vouchers, and that the proposed payment is legal, proper and correct. Certifying officers may certify payments by manual or electronic methods and may certify individual vouchers, or a summary of several vouchers.

330602. Manual certifications are made on the voucher. A manual certification shall include the certifying officer's signature, typed or printed name, the title "Authorized Certifying Official," the date and the dollar amount. Manually certified vouchers may be submitted to the disbursing office by mail or fax.

330603. Electronic certification must include adequate safeguards. An electronic certification adopted by a certifying officer must be: (1) unique to the certifying officer,

(2) under the sole control or custody of the certifying officer, (3) linked to the data certified in such a manner that if the data are changed, the digital or electronic signature is invalidated, and (4) capable of being verified by the disbursing officer.

### 3307 PECUNIARY LIABILITY

330701. Accountable officials shall be pecuniarily liable for erroneous payments that result from information, data or service they negligently provide to a certifying officer. Pecuniary liability shall be for the full amount of the erroneous payment up to one month's compensation. One month's compensation is one month's regular military compensation as defined in 37 U.S.C. 101(25) in the case of military members and one-twelfth of annual pay in the case of civilian employees. For Reserve component personnel, one month's regular military compensation refers to the amount that would have been received by the Service member if on active duty.

330702. A certifying officer is pecuniarily liable for payments in accordance with the provisions of 31 U.S.C., section 3528.

330703. A disbursing officer is pecuniarily liable for payments in accordance with:

- A. 31 U.S.C., section 3325 and other applicable law;
- B. This volume.

330704. The amount of pecuniary liability is the amount of the erroneous payment, reduced by any amounts recovered from the recipient. Generally, the amount is determined during the investigation and relief from liability process (see sections 3308 and 3309 below).

### 3308 PRE- AND POST-PAYMENT RANDOM REVIEW

330801. Coincident with the appointment of a certifying officer, an individual shall be appointed in writing to serve as a review official. Where feasible, personnel who are serving in a review-type position, e.g., head of the internal review office, should serve as the certification review official. The person so appointed shall conduct pre- and post-payment reviews of payments certified by the certifying officer. The person appointed as a review official may not concurrently serve as an accountable official, or as a certifying or disbursing officer. Except where impracticable within afloat or tactical operating forces, persons appointed as review officials shall not be in the supervisory chain of command of a certifying officer or disbursing officer.

330802. The review official appointed to perform pre- and post-payment reviews shall perform such reviews in accordance with guidance issued by the Under Secretary of Defense (Comptroller) memorandum dated October 31, 1996 (Revision to Travel Reengineering Implementation Memorandum #8). When the review official identifies a certified proposed payment, or an actual payment, as being of questionable legality, propriety or correctness, the review official shall issue an inquiry to the certifying officer. Such an inquiry shall direct the

certifying officer to provide an explanation as to why payment was certified. A copy of the inquiry shall be provided to the applicable accountable official(s) and disbursing officer. If requested, the accountable official(s) and disbursing officer shall assist the certifying officer in providing the required explanation.

330803. If the certifying officer utilizes a prepayment statistical sampling procedure approved by the Office of the Under Secretary of Defense (Comptroller) or designee, and reviews only those vouchers selected in the sample as a basis for certification, the vouchers selected for review must be identified. By law, certifying and disbursing officers are not pecuniarily liable for an erroneous payment on vouchers and documents not selected for review based on the use of approved sampling procedures if diligent collection action is pursued. However, the applicable accountable official shall be liable in accordance with the policies specified herein.

330804. Review officials shall maintain a file of all inquiries that result from the review process or that are received from other sources, e.g., payees, the accounting office or the disbursing office. Additionally, review officials shall ensure that all inquiries are resolved within 30 calendar days from the date of an inquiry. If, based on the response from the certifying officer, the applicable review official determines that a payment was legal, proper, and correct, no further action is required. If there is doubt, the Director, Defense Finance and Accounting Service shall determine the legality, propriety and correctness of payments that have been made. If the results of an inquiry fail to establish that a payment was legal, proper and correct, and if recovery has not been made, the review official must raise a charge against the applicable accountable officials, the certifying officer, and/or the disbursing officer, as appropriate.

A. The raising of a charge is mandatory, except that no charge shall be raised against a certifying or disbursing officer if the payment was certified based upon reliance of an approved pre- and post-payment statistical sampling procedure and the voucher in question was not included in the sample. A review official shall not close an inquiry until satisfied that appropriate collection action is being taken against the recipient of the payment, as well as negligent accountable officials, the certifying officer or the disbursing officer who are liable and have not been relieved of liability under section 3309.

B. A review official must maintain a file of all charges and may close such files only upon final disposition (e.g., recovery from the payee, or relief of, or recovery from, an accountable official or a certifying or disbursing officer).

330805. A review official must notify the applicable commander/director whenever charges are made against an accountable official, or a certifying or disbursing officer. When an accountable official, or a certifying or disbursing officer, is charged by a review official with an erroneous payment, the commander/director of the review official must convene or order an investigation in accordance with chapter 6 and Appendix C of this volume. After considering the findings of the investigation in cases where a charge has been raised against an accountable official, a determination must be made as to whether the erroneous payment was the result of the accountable official's negligence. If the commander/director determines that the erroneous

payment was not the result of the accountable official's negligence, the charge against that official shall be cleared.

### 3309 RELIEF FROM LIABILITY

In the case of certifying and disbursing officers, pecuniary liability attaches automatically when there is a fiscal irregularity. A fiscal irregularity is either: (a) a physical loss of cash, vouchers, negotiable instruments, or supporting documents or (b) an erroneous payment. Pecuniary liability in the case of accountable officials attaches when the commander/director determines that an erroneous payment was the result of an accountable official's negligence. Certifying officers and disbursing officers should bear in mind that in all cases there is a presumption of negligence and those individuals bear the burden of proof in establishing the absence of negligence; i.e., they must produce evidence to establish that there was no contributing fault or negligence on their part. A presumption of negligence does not apply to accountable officials. In accordance with procedures in this regulation, an investigator must obtain the relevant facts concerning: (1) whether there is a fiscal irregularity, and (2) whether there is evidence of fault or negligence on the part of an accountable official, and evidence of the absence of fault or negligence on the part of a certifying or disbursing officer. Efforts to recover from the recipient must be undertaken in accordance with the debt collection procedures prescribed in chapters 29 and 30 of this volume.

330901. If recovery action is successful, credit shall be made to the appropriation or fund that was charged originally, and the charge against an accountable official, or a certifying and/or disbursing officer shall be cleared.

330902. If recovery action is wholly or partially unsuccessful, a certifying officer or disbursing officer may request relief from liability supported by a statement explaining how the evidence shows the absence of negligence on the officer's part; an accountable official may submit a request for relief supported by a statement explaining how the evidence fails to show negligence on the official's part.

330903. If an accountable official, certifying officer or disbursing officer elects not to request relief, the individual shall remit personal funds for the amount of the fiscal irregularity. That remittance shall have the same effect as if the remittance had been submitted by the recipient of the original payment.

330904. If an accountable official submits a request under paragraph 330902, it must be routed through the applicable certifying officer. All requests under paragraph 330902, must be routed via the appropriate commander/director to the Defense Finance and Accounting Service Headquarters for consideration.

330905. A request from an accountable official, or a certifying or disbursing officer, under paragraph 330902 may be delayed pending the outcome of collection efforts against the recipient, but in all cases shall be submitted within one (1) year following the attachment of liability against the individual.

A. If the request is granted, the charge against the individual shall be cleared.

B. If the request is denied and collection from the recipient is wholly or partially unsuccessful, the individual must clear the charge by remitting personal funds or otherwise arranging repayment with the Defense Finance and Accounting Service.

C. If the accountable official, or the certifying or disbursing officer, leaves civilian employment, or is released from military duty, appropriate collection action(s) must be made prior to termination of employment/release from military duty.

330906. Relief is granted if the evidence shows that the irregularity was not the result of a certifying or disbursing officer's negligence. In the case of accountable officials, relief is granted if it is determined that the commander/director erred in finding that an erroneous payment was the result of the accountable official's negligence. An indication of lack of negligence is evidence that the individual followed established official DoD regulations, policies and procedures, including local standard operating procedures. Conversely, failure to act in accordance with such regulations, policies, and procedures is generally considered evidence of negligence. Evidence that an accountable official, certifying officer, or disbursing officer followed orders of a superior is not evidence of the absence of negligence or bad faith. The following factors are not relevant in determining relief from liability: (a) heavy workload or shortage of personnel; (b) good work record, reputation, or character; (c) length of loyal and dependable service; (d) lack of experience, supervision, or training; (e) financial hardship in making restitution; or (f) acceptance of extra duties.

### 3310 GLOSSARY OF TERMS

331001. Accountable Officials. For the purposes of this chapter, DoD military members and civilian personnel, who are designated in writing and are not otherwise accountable under applicable law, who provide source information, data or service (such as a receiving official, a cardholder, and an automated information system administrator) to a certifying or disbursing officer in support of the payment process. They are pecuniarily liable for erroneous payments resulting from their negligent actions.

331002. Administrative Contracting Officer. A military member or civilian employee of the Department who is warranted to administer contracts.

331003. Approving Official. An individual who has responsibility for one or more Government Purchase Card (IMPAC) cardholders.

331004. Automated Information System Administrator. An individual responsible for the programming, scheduling or operation of computerized programs, and the maintenance of one or more automated information systems.

331005. Cardholder. An individual designated by an agency/activity to be issued a government purchase card and/or government travel card.

331006. Certification.

A. Certifying Officer--The act of attesting to the legality, propriety and correctness of a voucher for payment as provided for in 31 U.S.C., section. 3528(a).

B. Accountable officials--The act of attesting to the legality, propriety and/or the correctness of a document that supports a payment voucher in accordance with this regulation.

331007. Certifying Officer. A DoD military member or civilian employee of the Department appointed in writing to certify a voucher for payment (see “Certification” above).

331008. Civilian Pay. Entitlements to DoD civilian employees. A functional area within the payment process.

331009. Commander/Director. An individual assigned as a commander-in-chief, commanding officer, base commander, installation commander, director of a defense activity, officer-in-charge, or equivalent civilian head.

331010. Contract. A mutually binding legal relationship obligating the seller to furnish the supplies or services and the buyer to pay for them. It includes all types of commitments that obligate the Government to an expenditure of appropriated funds and that, except as otherwise authorized, are in writing. This includes (but is not limited to) rental and lease agreements, purchase orders, delivery orders, service contracts, requirements-type contracts and bilateral instruments.

331011. Contract Pay. An entitlement process to pay contractors. A functional pay area.

331012. Contractor. Any person, organization, or business concern engaged in a profession, trade, or business and any not-for-profit entity operating as a vendor (including State and local governments and foreign entities, but excluding federal entities and foreign governments).

331013. Disbursing. The act of paying public funds to entities to whom the government is indebted; the collection and deposit of moneys; the safeguarding of public funds; the documenting, recording, and reporting of these transactions.

331014. Disbursing Officer. An officer or employee of a Federal department, agency or other individual designated to disburse moneys and render accounts according to laws and regulations governing the disbursement of public moneys.

331015. Document. A business record in hard copy or electronic form.
331016. Electronic Certification. An approved electronic signature adopted by a certifying officer that is unique to the certifying officer; capable of verification by the disbursing officer; under the sole control or custody of the certifying officer; and linked to the data certified in such a manner that if the data are changed, the electronic signature is invalidated.
331017. Erroneous Payment (also referred to as an Illegal, Incorrect, or Improper Payment). A fiscal irregularity resulting from regularly processed payments that are not in strict conformity with laws and regulations. For example, an erroneous payment results from: (a) an overpayment of a payee; (b) two or more payments to a payee for the same entitlement; (c) a payment to the wrong payee; (d) a U.S. Treasury check issue over-draft in some cases; (e) a shortage caused by negotiation of both an original and a substitute U.S. Treasury check; (f) a shortage caused by a negotiation of both an original and a recertified U.S. Treasury check; (g) payment based on fraudulent, forged, or altered documents (usually); or (h) a payment made in violation of a law or regulation.
331018. Fiscal Irregularity. An irregularity in a disbursing officer's account is any action (or lack thereof), event, practice, or circumstance that causes an out-of-balance condition in the financial accountability to the United States of the disbursing officer and/or deputies, agents, and cashiers to whom public funds have been entrusted. Irregularities resulting from physical losses of funds or erroneous payments.
331019. Internal Controls. The manner in which financial, manpower, and property resources are controlled and safeguarded by the regular authorization, approval, documentation, recording, reconciling, reporting, and related accounting processes.
331020. Military Pay. An entitlement process for military active duty personnel, Reserve personnel, National Guard personnel, retired military personnel, annuitants, academy cadet/midshipman, and Armed Forces Health Professions Scholarship participants, and inactive duty travel. A functional pay area.
331021. Negligence. Ordinary or simple negligence, including the failure to adhere to established official DoD regulations, policies, and procedures, and local standard operating procedures; bad faith.
331022. Pecuniary Liability. Personal financial liability for fiscal irregularities of disbursing and certifying officers and accountable officials as an incentive to guard against errors and theft by others, and also to protect the government against errors and dishonesty by the officers themselves.
331023. Procurement Contracting Officer. A person with authority to enter into and/or terminate contracts and make related findings and determinations.

331024. Receiving Official. A military member or civilian employee of the Department authorized to substantiate the receipt, inspection, and acceptance of goods and/or services.

331025. Relief from Liability. Action taken by someone with the legal authority to do so, which absolves accountable officials, or certifying and disbursing officers of pecuniary liability.

331026. Review Official. A military member or civilian employee of the Department who is appointed in writing to conduct pre- and post-payment reviews, to issue and control inquiries and to initiate charges against the certifying, disbursing, and accountable officials for financial irregularities.

331027. Travel Authorizing Official. An official, or a designated representative, to whom final authority to issue travel orders (order issuing official) is delegated in writing by a DoD Component, by organizational title, and/or name.

331028. Travel Order. A document that authorizes official government travel.

331029. Traveler. A military member, DoD employee or invitational traveler traveling in an official capacity.

331030. Vendor. Any person, organization, or business concern engaged in a profession, trade, or business including a not-for-profit entity operating as a vendor (including State and local governments and foreign entities, but excluding Federal entities and foreign governments).

331031. Vendor Pay. The process of computing the amount to be paid to a contractor or vendor for all contract/purchase orders, except those administered by the Defense Contract Management Command. A functional pay area.

331032. Voucher. A voucher, voucher schedule, invoice, bill, or any other document used as a voucher, certified by a certifying officer based on which a disbursing officer makes a payment.